IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
Income Tax Appeal (L) No.254 of 2003

The Commissioner of Income Tax .. .. Appellant
vs.
M/s.Merind Ltd. ..Respondent

Mrs.P.P.Bhosale for appellant.
Mr.Shoaib Khan i/by Crawford Baley for res.

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**CORAM : H.L. GOKHALE &**
**V.R. KINGAONKAR, JJ.**

**DATED : 1st August 2006**

**P.C. :**

1. Heard the learned Counsel for the parties.

2. The question sought to be raised in this matter is whether the Appellate Tribunal erred in holding that the expenditure incurred by the assessee of Rs.1,66,910/- on corporate club membership fees could be considered as Revenue expenditure. This question is covered against the department in the case of **Otis Elevator Co.(India) Ltd. vs. Commissioner of Income Tax reported in 195 ITR 680**. Since the amount involved in this matter is less than Rs.Two Lakhs and since there is a circular of CBDT not to prosecute such matters further unless there is a very important question of law involved, we do not entertain this Appeal. No such important question of law is involved in this matter. Appeal is, therefore, rejected.

**(H.L. GOKHALE, J.)**

**(V.R. KINGAONKAR, J.)**